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July 31, 2003

## MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450



Re:

Application of Kenji SHIMIZU, Akira SAKAWAKI, Hiroshi SAKAI, Takashi

HIKOSAKA and Soichi OIKAWA

MAGNETIC RECORDING MEDIUM, METHOD OF MANUFACTURE

THEREFOR, AND MAGNETIC READ/WRITE APPARATUS

Assignee: SHOWA DENKO K.K. AND KABUSHIKI KAISHA TOSHIBA

Our Ref. Q71412

## Dear Sir:

Attached hereto is the application identified above comprising forty-five (45) sheets of the specification, including the claims and abstract and four (4) sheets of drawings. The executed Declaration and Power of Attorney and Assignment is submitted herewith.

The Government filing fee is calculated as follows:

Total claims Independent claims Base Fee	12 - 20 3 - 3	=	_ x _ x	\$18.00 = \$84.00 = \$	\$.00 \$.00 \$750.00
TOTAL FILING FEE Recordation of Assignn TOTAL FEE					\$750.00 \$40.00 \$790.00

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Checks for the statutory filing fee of \$750.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Country	Application No	Filing Date
Japan	2002-224790	August 1, 2002
U.S. Provisional	60/401,038	August 6, 2002

The priority document is enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Sheldon I. Landsman

Registration No. 25,430

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